

**2002 Regular Legislative Session**  
**Summary of House & Senate Bills**  
**Signed by the Governor**

SB	11	TAX/TAXATION	HINES	SI	GOV	06/25	27
Provides for a state and political subdivision sales tax exemption for literacy organizations. (7/1/02)							
SB	13	TAX/TAXATION	DUPRE	SI	GOV	06/25	28
Provides a method by which fire departments, fire districts, or fire companies can purchase dyed special fuel tax-free, but remit such taxes monthly. (7/1/02)							
SB	36	TAX/TAXATION	C FIELDS	SI	GOV	06/25	29
Creates a special taxing district for the Concord Homeowners Association.							
SB	38	TAX/TAXATION	ELLINGTON	SI	GOV	06/25	30
Authorizes an "S Bank" shareholder to exclude from individual tax table income an amount equal to portion of the shareholder's S Bank income reported to the IRS which is attributable to the net earnings used to compute the S Bank's share tax.							
SB	39	TAX EXEMPTIONS	C ROMERO	SI	GOV	06/25	31
Exempts from state and local sales tax, the repair, renovation, or conversion of drilling rigs and equipment used exclusively for exploration and development of minerals in OCS waters. (7/1/02)							
SB	42	TAX/TAXATION	FONTENOT	SI	GOV	06/25	32
Authorizes a refundable credit against income tax and corporate franchise tax for the purchase by a taxpayer of specialty apparel items from a "PIE contractor" which employs inmates to manufacture such apparel. (1/1/03)							
SB	47	SPECIAL DISTRICTS	JOHNSON	SI	GOV	06/25	34
Authorizes the renewal or levy of taxes or fees in certain special districts in Orleans Parish.							
SB	48	SPECIAL DISTRICTS	JOHNSON	SI	GOV	06/25	35
Creates certain neighborhood improvement districts. (gov sig)							
SB	49	TAX/TAXATION	B JONES	SI	GOV	06/25	36
Provides a method for the collection of amounts of exemptions granted under tax equalization, and manufacturing exemption, and enterprise zone contracts whose terms have been violated. (gov sig)							
SB	57	TAX/SALES	THOMAS	SI	GOV	06/25	37
Exempts from local sales tax the sale of prescription drugs (LACHIP); "administration" of drugs in a physician's office; and authorizes locals to exempt the purchase of such drugs and/or provide for an amnesty for taxes previously paid. (gov sig)							
SB	58	TAX/FRANCHISE/CORPORATE	BARHAM	SI	GOV	06/25	38
Excludes certain financing of the inventory of motor vehicle, manufactured home, recreational vehicle, boat, motorcycle, motor home, or farm implement dealers from the definition of taxable borrowed capital. (gov sig)							
SB	60	TAX/TAXATION	C D JONES	SI	GOV	06/25	39
Authorizes the governing body of a municipality with population exceeding 50,000 but not in excess of 55,000 according to the most recent federal census to levy any form of tax permitted for economic development purposes. (gov sig)							
SB	62	TAX/TAXATION	LENTINI	SI	GOV	06/25	40
Defines "foreign interstate coastwise commerce" for purposes of the state and local sales tax exemption granted to certain purchases by owners and operators of ships and vessels operating in such commerce. (gov sig)							
SB	70	TAX/TAXATION	LENTINI	SI	GOV	06/25	41
Exempts certain shipbuilding materials, equipment, and machinery from state and local sales and use tax and defines "foreign or interstate coastwise commerce" for purposes of an exemption from such tax. (gov sig)							

SB	71	TAX/LOCAL	BAJOIE	SI	GOV	06/25	42
Exempts the "procurement and administration" of cancer-related and chemotherapy drugs from local sales tax when administered in a physician's office. (7/1/02)							
SB	72	TAX/LOCAL	MALONE	SI	GOV	06/25	44
Authorizes the city of Shreveport to levy and collect an additional sales and use tax. (gov sig)							
SB	78	INDUSTRIAL DEVELOPMENT	JOHNSON	SI	GOV	06/25	45
Creates the Lower Ninth Ward Economic Development District.							
SB	80	BONDS	HOLDEN	SI	GOV	06/25	46
Authorizes the issuance of debt financing instruments known as Grant Anticipation Revenue Vehicles (GARVEE) by the State Bond Commission. (gov sig)							
SB	81	TAX/TAXATION	C FIELDS	SI	GOV	06/25	47
Suspends the exemptions of a taxpayer who holds a tax incentive contract not issued under Art. VII, Sec.21 (F) that does not pay or enter into agreement to pay and related charges under a final non-appealable judgment within 30 days of notice.							
SB	86	TAX/SALES	ELLINGTON	SI	GOV	06/27	85
Provides for exclusion from state & local sales & use tax for withdrawal, use, distribution, consumption, storage, donation, or disposition of cellular, PCS, or wireless telephones; sale or use of mobile telecommunications services; except retail. (gs)							
HB	1	APPROPRIATIONS	LEBLANC	SI	GOV	07/01	13
Provides for the ordinary operating expenses of state government							
HB	2	CAPITAL OUTLAY	HAMMETT	SI	GOV	07/01	23
Provides for the comprehensive capital outlay budget							
HB	3	CAPITAL OUTLAY	HAMMETT	SI	GOV	06/25	33
Provides for the Omnibus Bond Act							
HB	12	TAX/OCCUPATIONAL	HAMMETT	SI	GOV	06/25	48
Removes termination date for the applicability of law relative to determination of the liability of utilities selling electricity or gas in more than one municipality							
HB	14	APPROPRIATIONS	BRUNEAU	SI	GOV	06/07	1
Appropriates \$2,326.42 from Fiscal Year 2001-2002 to provide for reimbursement of legal expenses of E. Patrice Waldrop							
HB	26	TAX/SALES-USE-EXEMPT	FAUCHEUX	SI	GOV	06/25	49
Extends the effectiveness of the sales and use tax exemption for purchases of utilities by certain steelworks and blast furnaces							
HB	33	CRIMINAL/PROCEDURE	MARTINY	SI	GOV	06/25	50
Provides for funding of rewards paid by crime stoppers organizations							
HB	36	TAX/INCOME TAX	STELLY	SI	GOV	06/25	51
Revises the state individual income tax brackets and repeals the deduction for excess federal itemized deductions							
HB	40	TAX/SALES & USE	MONTGOMERY	SI	GOV	06/07	2
Extends the time period for the exemption of certain buses, trucks, and trailers used in interstate commerce							
HB	49	SPORTS/BOXING-WRESTLING	BRUNEAU	SI	GOV	06/07	3
Increases the maximum amount of tax proceeds which can be collected by the State Boxing and Wrestling Commission per contest or exhibition							
HB	53	TAX/HOTEL OCCUPANCY	BROOME	SI	GOV	06/25	52
Increases the maximum rate of the hotel occupancy tax which the West Baton Rouge Parish Tourist Commission is authorized to levy							
HB	54	TAX/SALES & USE	DANIEL	SI	GOV	06/07	4
Deletes termination date for exemption for purchases of boiler fuel							

HB	55	TAX/INCOME-CREDIT	FAUCHEUX	SI	GOV	06/25	54
Authorizes credit for amount paid for long-term care insurance premiums							
HB	59	TAX/AD VALOREM TAX	HEBERT	SI	GOV	06/25	55
Removes requirement that persons qualifying for the special assessment level for seniors shall apply for the special assessment annually							
HB	66	APPROPRIATIONS/JUDGMENT	J R SMITH	SI	GOV	06/07	5
Appropriates funds to pay judgment against state in "Trunkline Gas Company v. State of Louisiana"							
HB	73	TAX/SALES-USE, LOCAL-EXE	FARRAR	SI	GOV	06/07	6
Authorizes school boards, municipalities, and parishes to exempt farm equipment from local sales and use taxes							
HB	78	APPROPRIATIONS/TAX APPL	CAZAYOUX	SI	GOV	06/07	7
Appropriates funds to pay certain tax appeal claims against the state							
HB	82	TAX/SALES-USE, LOCAL-EXE	DANIEL	SI	GOV	06/25	56
Extends the exclusion for certain transactions related to manufactured homes to local sales and use taxes							
HB	83	APPROPRIATIONS/JUDGMENT	LEBLANC	SI	GOV	06/07	8
Appropriates funds to pay claim against the state in "Western Auto Supply Company v. State of Louisiana" recommended for payment by the Board of Tax Appeals							
HB	84	TAX/AD VALOREM-EXEMPTION	THOMPSON	SI	GOV	06/25	57
Authorizes the State Board of Commerce and Industry to enter into ad valorem tax exemption contracts for development of retirement communities							
HB	91	APPROPRIATIONS/JUDGMENT	BRUNEAU	SI	GOV	06/07	9
Appropriates funds to pay judgment against state in "Lafourche Realty Company, Inc. v. State of Louisiana"							
HB	95	TAX/SALES-USE-EXEMPT	DEWITT	SI	GOV	06/25	58
Excludes certain telephone directories from state taxes							
HB	98	TAX/CORP FRANCHISE	ALARIO	SI	GOV	06/25	59
Provides for a deduction from taxable capital for certain corporations							
HB	122	TAX/INCOME-CREDIT	DANIEL	SI	GOV	06/25	60
Provides for an individual income tax credit for the rehabilitation of historic structures located in a downtown development district							
HB	124	TAX/SALES & USE	HAMMETT	SI	GOV	06/25	61
Provides a state sales and use tax exclusion or credit for certain digital television and radio conversion equipment and authorizes local governments to enact an exemption or credit for such transactions							
HB	130	TAX/SALES & USE	MONTGOMERY	SI	GOV	06/25	62
Provides relative to the exemption for automobiles and trucks used as demonstrators							
HB	135	TAX/SALES & USE	MONTGOMERY	SI	GOV	06/25	64
Removes termination date for the exclusion for certain transactions involving motor vehicles which are sold for subsequent lease							
HB	141	TAX/TAXATION	HAMMETT	SI	GOV	06/25	65
Provides for attribution of revenue of telephone, television, and radio businesses for income tax and corporation franchise purposes							
HB	143	TAX/CORP INCOME-EXEMPT	HAMMETT	SI	GOV	06/07	10
Provides relative to the use of the net operating loss deduction after certain corporate reorganizations							
HB	145	TAX CREDITS	HAMMETT	SI	GOV	06/07	11
Authorizes estates and trusts to participate in certain tax credits							

HB	146	TAX/SEVERANCE TAX	HAMMETT	SI	GOV	06/07	12
Repeals the special severance tax rate for gas sold under certain written agreements							
HB	147	TAX/ALCOHOLIC BEVERAGE	HAMMETT	SI	GOV	06/07	14
Provides for tax credit or refund for taxes on certain unsaleable beverages of low alcoholic content							
HB	148	TAX/GIFT TAX	HAMMETT	SI	GOV	06/07	15
Provides for annual exclusions from the tax							
HB	149	REVENUE DEPARTMENT	HAMMETT	SI	GOV	06/07	16
Repeals certain provisions enacted by Act 690 of 1993 found unconstitutional in "Dow Hydrocarbons and Resources v. Kennedy"							
HB	150	TAX/INCOME TAX	HAMMETT	SI	GOV	06/07	17
Combines Subchapter S corporations and qualified Subchapter S subsidiary corporations for state income tax purposes							
HB	153	TAX CREDITS	RICHMOND	SI	GOV	06/25	66
Provides for a tax credit from income and corporation franchise taxes for certain low income community investments							
HB	157	TAX/TOBACCO TAX	LANDRIEU	SI	GOV	06/18	19
Increases tax on cigarettes							
HB	158	TAX/SALES & USE	LANDRIEU	SI	GOV	06/25	67
Provides for an exclusion from sales and use tax for certain costs of newspaper businesses which provide their newspapers to readers free of charge							
HB	166	TAX/TAXATION	DEWITT	SI	GOV	06/18	20
Extends the tax on the rental of automobiles and dedicates certain proceeds							
HB	167	TAX/TOBACCO TAX	DEWITT	SI	GOV	06/18	21
Extends the increase of the tax on cigarettes							
HB	169	TAX/SALES-USE, STATE	DEWITT	SI	GOV	06/18	22
Suspends certain exemptions from a portion of the state sales and use tax for the period July 1, 2002 through June 30, 2004							
HB	171	TAX/INCOME TAX	DEWITT	SI	GOV	06/18	24
Limits deductibility of excess itemized deductions through taxable years ending prior to January 1, 2004							
HB	180	APPROPRIATIONS/TAX APPL	FUTRELL	SI	GOV	06/07	18
Appropriates funds to pay claim against the state in "The Foxboro Company v. Secretary, Department of Revenue, State of Louisiana" recommended by the Board of Tax Appeals							
HB	190	TAX/INCOME TAX	M JACKSON	SI	GOV	06/25	68
Exempts publicly traded partnerships from composite return and payment requirements							
HB	197	TAX/LOCAL	SWILLING	SI	GOV	06/25	69
Authorizes a municipality with a population in excess of four hundred fifty thousand persons to tax trash dumped in violation of law or ordinance							
HB	199	APPROPRIATIONS/ANCILLARY	LEBLANC	SI	GOV	06/25	43
Provides for the ancillary expenses of state government							
HB	200	APPROPRIATIONS	LEBLANC	SI	GOV	06/26	53
Appropriates funds for the expenses of the judiciary							
HB	205	TAX/SALES & USE	JOHNS	SI	GOV	06/25	70
Excludes purchases of certain items by nonprofit blood banks and blood collection centers from state and local use taxes							
HB	207	TAX/SALES-USE-EXEMPT	JOHNS	SI	GOV	06/25	71
Excludes apheresis kits and leuko reduction filters used by nonprofit blood banks and blood collection centers from the definition of tangible personal property for state and local sales and use taxes							
HB	208	LEGISLATIVE EXPENSES	DEWITT	SI	GOV	06/25	63
Makes appropriations for the expenses of the legislature for the 2002-2003 Fiscal Year							

HB	225	TAX/INCOME-CREDIT	DURAND	SI	GOV	06/25	72
		Provides credit for dentists who practice in underserved areas					
HB	229	REVENUE SHARING	LEBLANC	SI	GOV	06/25	73
		Provides for revenue sharing distribution for Fiscal Year 2002-2003					
HB	236	TAX/SEVERANCE-EXEMPTION	DANIEL	SI	GOV	06/25	74
		Suspends severance taxes on inactive wells from July 1, 2002 through June 30, 2006					
HB	238	TAX/INCOME-INDIV/CREDIT	L JACKSON	SI	GOV	06/18	25
		Revises the individual income tax credit for child care expenses					
HB	241	TAX/TAXATION	DOWNER	SI	GOV	06/25	75
		Repeals the severance tax on saltwater shrimp taken in Louisiana waters and enacts an excise tax applicable to such shrimp and on any shrimp imported into Louisiana					
HB	242	APPROPRIATIONS	LEBLANC	SI	GOV	06/25	76
		Appropriates \$36,500,000 in federal funds to the Department of Labor for deposit into the Employment Security Administration Fund and makes certain appropriations from that fund					
HB	243	APPROPRIATIONS/SUPPLEML	LEBLANC	SI	GOV	06/25	26
		Provides for supplemental appropriations for the 2001-2002 Fiscal Year					
HB	244	TAX/VEHICLE REGISTRATION	MORRISH	SI	GOV	06/25	77
		Imposes additional registration tax on light trailers					
HB	252	TAX CREDITS	DOWNER	SI	GOV	06/25	78
		Creates a tax credit for actual expenses incurred by an economic development corporation in the preparation and issuance of bonds and makes various changes relative to economic development corporations					
HB	258	DISTRICTS/NEIGHBORHOOD	SWILLING	SI	GOV	06/25	79
		Relative to the Lake Forest Estates Improvement special taxing district, authorizes renewal of district's special tax/fee					
HB	259	DISTRICTS/INDUSTRIAL	RICHMOND	SI	GOV	06/25	80
		Provides tax exemptions to certain persons, corporations, or other legal entities that make investments in excess of one hundred million dollars in certain business and industrial districts					
HB	260	BONDS/LOCAL	SNEED	SI	GOV	06/25	81
		Authorizes issuance of bonds to fund cooperative endeavors and provides that leases executed by certain entities in certain municipalities and parishes for the direct or indirect purpose of securing or paying such bonds may be for a period					
HB	262	DISTRICTS/FIRE PROTECT	R CARTER	SI	GOV	06/25	82
		Authorizes fire protection districts in parishes with a population between 99,000 and 103,000 to levy and collect sales and use taxes not to exceed one-half of one percent, subject to voter approval					
HB	266	TAX/INSURANCE LICENSE	TOWNSEND	SI	GOV	06/25	83
		Provides an increase in licensing taxes for the year 2002					
HB	267	TAX/TAXATION	DEWITT	SI	GOV	06/25	84
		Provides for tax credits involving certified capital companies					